



General Rate Act 1967

1967 CHAPTER 9

PART V

VALUATION LISTS

Maintenance of, and preparation of new, valuation lists

67 The valuation list.

- (1) For the purposes of rates, there shall be maintained for each rating area a valuation list prepared, and from time to time caused to be altered, in accordance with the provisions of this Part of this Act by the valuation officer.
- (2) Subject to the provisions of this Act, there shall be inserted in the valuation list such particulars as may be prescribed—
 - (a) with respect to every hereditament in the rating area and the value thereof; and
 - (b) with respect to totals of values—
 - (i) in respect of the whole rating area; and
 - (ii) in respect of any rating district forming part only of that area which is liable to be charged separately in respect of any expenses; and
 - (iii) except in Greater London, in respect of any other part of that area which is so liable.
- (3) In any case where a payment in respect of a deficiency in the assessments for a rate falls to be made by any person under section 133 of the Lands Clauses Consolidation Act 1845 : or section 27 of the Compulsory Purchase Act 1965, there shall be included among the particulars inserted in the valuation list the assessment on which that payment is based, and any such payment shall be taken into account for the purpose of ascertaining the proceeds of any rate.
- (4) Where a rating area comprises more than one rating district, the particulars aforesaid with respect to each respectively of those districts shall be set out in a separate division of the valuation list.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (5) Subject to any alteration duly made under this Act, every valuation list (including every list in force immediately before the commencement of this Act) shall remain in force until it is superseded by a new valuation list.
- (6) Subject to subsection (7) of this section, the valuation list in accordance with which, under section 2(4)(M) of this Act, any rate falls or fell to be made, as in force (or about to come into force) at the date of the making of the rate, shall be conclusive evidence for the purposes of the levying of that rate of the values of the several hereditaments included in the list.
- (7) As respects any period during which, under this Act, an alteration of the valuation list referred to in subsection (6) of this section is for the time being to be treated as having had effect, the reference in the said subsection (6) to that list shall be construed as a reference to that list as so altered.

68 New valuation lists.

- (1) In the case of each rating area, new valuation lists shall be prepared and made by the valuation officer so as to come into force on 1st April in 1973 and each fifth year thereafter.
- (2) The valuation officer by whom a new valuation list is prepared shall, not later than the end of the month of December preceding the date on which the list is to come into force (or if in any particular case the Minister, either before or after the end of that month, allows an extended period, then not later than the end of that period) sign the list and transmit it, together with a copy thereof, to the rating authority, who shall deposit the list at the offices of the authority.
- (3) Where, after the valuation officer has transmitted the list to the rating authority, but before the date on which the list is to come into force, it appears to him that, by reason of a material change of circumstances which has occurred since the time of valuation, the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.
- (4) In subsection (3) of this section, the expression " material change of circumstances " means a change of circumstances which consists of—
 - (a) the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations; or
 - (b) a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause ; or
 - (c) the happening of any event whereby a hereditament or part of a hereditament becomes, or ceases to be, not liable to be rated ; or
 - (d) a change in the extent to which any railway or canal premises within the meaning of section 32 of this Act are occupied for non-rateable purposes within the meaning of that section; or
 - (e) property previously rated as a single hereditament becoming liable to be rated in parts; or
 - (f) property previously rated in parts becoming liable to be rated as a single hereditament; or
 - (g) a hereditament becoming or ceasing to be—

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (i) a dwelling-house; or
 - (ii) a private garage or private storage premises within the meaning of Schedule 11 to this Act; or
- (h) a hereditament being, in accordance with Schedule 13 to this Act, used to a greater or lesser extent for the purposes of a private dwelling or private dwellings,
- and the expression " the time of valuation ", in relation to a change of circumstances, means the time by reference to which the valuation officer prepared so much of the list as is affected by that change of circumstances.
- (5) The omission from a new valuation list of any matter required by law to be included therein shall not of itself render the list invalid.
- (6) In respect of any new valuation list, it shall be the duty of the rating authority immediately upon receipt thereof to take such steps as the authority may consider most suitable for giving notice of the list, and of the rights of persons to inspect the list and to make proposals for altering it.